

I don't think that they are used quite the same as many of the smaller communities across the state are by the surrounding agricultural producers. So what we are doing is creating a situation where the taxes are going to be paid by those people that are not going to be in a position to benefit through the lowering of the property taxes. Senator Morehead talks about perhaps a sales tax, a county wide sales tax. Well that sounds pretty good, but I'm trying to think of what I could buy in my county that you'd pay sales tax on. I think you can buy a pair of boots there. I think maybe you could buy a hat there, maybe some clothes, there are some grocery stores. But there are no implement dealerships in my county. You couldn't buy a new car in my county. I'm not sure how much sales tax, how much good that would do distributed among my county, I'd be helping some of the neighboring counties, perhaps, with a countywide sales tax. If that is what we want to do is broaden the tax base so that the majority can benefit the minority, it seems to me that is not exactly the correct way to go about setting up a taxing system. That is what I think we are doing. That is what I think we are doing. I think you ought to think about who is going to be paying the taxes, and who is going to be benefiting from them. And I urge you to support Senator Johnson's motion.

PRESIDENT: Senator Higgins.

SENATOR HIGGINS: Thank you, Mr. President. I have to say that I am one urban senator, again, that says what is good for the goose is good for the gander. Omaha has the option of a sales tax. Lincoln has it. Bellevue has it. I don't see why there should be this big hubbub. As far as those who do not live in the city that go into the city and pay sales tax and then go back to their ranches, or their farms, or whatever, I don't think, now the writers of the bill can correct me if I am wrong, but I don't think there is any reason if you enact a city sales tax it is going to go on the ballot, why can it not go on the ballot saying this sales tax will be used to lower property taxes throughout the county that the city is located in. So you could have some property tax relief for the people within the county that the city is located in, depending on how they want to put it on the ballot, if you are going to allow them to have it, unless I am incorrect. Pappas, Senator Pappas, are you here? Senator Lundy, would you yield to a question? Does your bill just say that it authorizes cities to have sales tax?

SENATOR LUNDY: Senator, the legislation authorizes cities to ask their citizens to vote on whether or not they want a city